

STATE BOARD OF EQUALIZATION

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March 15, 1979

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No. 79/53

TO COUNTY ASSESSORS:

EXEMPTION OF CERTAIN CARGO CONTAINERS

Senate Bill 193 (Chapter 5) 1979 Legislative Session was signed by the Governor on February 28, 1979. As an urgency statute, it took effect immediately.

The bill extends the exemption on certain cargo containers, as defined in Revenue and Taxation Code Section 232, through the 1980 assessment year.

This exemption had previously expired after the 1978 lien date.

Please direct any questions to Bud Florence of this Division, (916) 445-4982.

Sincerely,

Verne Walton, Chief Assessment Standards Division

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